

EXHIBIT D

Liquidation Analysis

BAV Assets:

<u>Property</u>	<u>Value</u>
Bank Deposits	\$ 500.00
Accounts Receivable (\$12,789 face amount; uncollectable)	\$ 0.00
Deposits with Floorplan Lenders	\$ 54,000.00
Less claims of Floorplan Lenders	(\$ 54,000.00)
Office Equipment & Furniture	\$ 1,000.00
Vehicle Inventory	\$111,150.00
Less cost of sale	(\$ 11,115.00)
Less claims of Floorplan Lenders	(\$100,035.00)
NET VALUE	\$ 1,500.00
Less claims of other Secured Creditors	(\$ 1,500.00)
AMOUNT AVAILABLE FOR DISTRIBUTION TO UNSECURED CREDITORS IN LIQUIDATION	\$ 0.00

Dacosta & Antunes Assets:

Residence	\$435,000.00
Less JP Morgan Chase Mortgage	(\$182,285.97)
Less cost of liquidation	(\$ 43,500.00)
Less exemptions	(\$ 55,800.00)
Cash & Deposits	\$143,900.00
Less exemptions – Code Sec.522(d)(5)	(\$ 2,950.00)
Less exemptions - Code Sec. 522(d)(11)(D)	(\$ 27,900.00)
PI Settlement	\$ 13,000.00
Less exemptions – Code Sec. 522(d)(11)(D)	(\$ 13,000.00)
Vehicle: 2020 BMW X3	\$ 50,000.00
Less BOA Secured Claim	(\$ 50,000.00)
Vehicle: 2008 Lamborghini	\$ 95,000.00

Less Thrift Investment Secured Claim	(\$ 95,000.00)
Vehicle: 2013 Porsche Cayenne	\$ 15,617.00
Less Thrift Investment Secured Claim	(\$ 15,617.00)
Vehicle: 1988 BMW 325i	\$ 15,000.00
Household furnishings	\$ 3,000.00
Less exemptions – Code Sec. 522(d)(3)	(\$ 3,000.00)
TV & computer equipment	\$ 1,000.00
Less exemptions – Code Sec. 522(d)(3)	(\$ 1,000.00)
Clothing	\$ 500.00
Less exemptions – Code Sec. 522(d)(3)	<u>(\$ 500.00)</u>
NET VALUE	\$ 281,464.03
Less Chapter 7 Admin. Expenses - Code Sec. 326(a)	(\$ 27,195.00)
Less other Chapter 7 Admin. Exp Code Sec. 330 (est)	(\$ 30,000.00)
Less Chapter 11 Admin Exp Code Sec. 330 (est)	(\$ 40,000.00)
Less Priority IRS Claim	<u>(\$ 20,075.33)</u>
AMOUNT AVAILABLE FOR DISTRIBUTION TO UNSECURED CREDITORS IN LIQUIDATION	\$ 164,193.70
AMOUNT TO BE DISTRIBUTED TO UNSECURED CREDITORS UNDER PLAN	\$ 250,000.00